

Department of Finance		Fund: 0979
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> California Firefighters' Memorial Fund		
<u>Legal Citation/Authority</u> Chapter 1223, Statutes of 1993 Revenue and Taxation Code section 18802		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds		<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds - Non-Federal
<u>Purpose</u> The purpose of the fund is to receive contributions from tax returns, in excess to tax liability, to fund a memorial to California firefighters on the ground of the State Capitol. To Cover all costs incurred by the State Controller's Office and the Franchise Tax Board in connection with their duties under this article. To the California Fire Foundation for construction of the memorial.		
<u>Administering Agency/Organization Code</u> State Controllers' Office/Org 0840		
<u>Major Revenue Source</u> Contributions, in excess of tax liability, designated on tax return forms.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Upon appropriation by the Legislature		
<u>State Appropriations Limit</u> Always Excluded -- Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Non-Federal).		
<u>Comments/Historical Information</u> The article shall remain in effect only until January 1, 1999, unless a later enacted statute, enacted before January 1, 1999, deletes that date. The fund was originally created pursuant to Revenue and Taxation Code section 18518, Chapter 1223 1, Statutes of 1993 (AB 1523). This section was repealed per Chapter 1243 39, Statutes of 1994 (SB 1805). Added Chapter 1243 49, Statutes of 1994 (SB 1805), effective September 30, 1994, fund to be operative January 1, 1994.		